

## **Audits in Accordance with the Draft *Provider Agency Audit Guide***

### **Agreed-Upon Procedures**

Program level testing for granting agency's programs.

### **Program Audit**

Program level testing of all dept programs.

- **PAAG's Program Level Testing**

- Allowable Activities
- Allowable Costs
- Eligibility
- Matching Level of Effort, Earmarking
- Reporting

- **Financial Statement Audit**

### **Agency-Wide Audit**

Audit of financial statement plus program level testing for selected department programs.